

# SYLLABUS

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI-12

## UG - COURSES – AFFILIATED COLLEGES

Course Structure for B.Com

(Choice Based Credit System)

(with effect from the academic year 2021-2022 onwards )

Semester-IV				
Part	Subject Status	Subject Title	Subject Code	Credit
I	Language	TAMIL/MALAYALAM/HINDI	C1TL41/ C1MY41/ C1HD41	4
II	Language	ENGLISH	C2EN41	4
III	Core	QUANTITATIVE TECHNIQUES	CMCO43	4
III	Core	LOGISTIC MANAGEMENT	CMCO44	4
III	Allied IV	APPLICATION OF TALLY IN ACCOUNTING	CACO41	3
IV	Non Major Elective	ECONOMICS FOR COMPETITIVE EXAMINATIONS - I / ARIMUGATAMIL	CNEC41/ CNTL41	2
III	Skill Based II - Core	ENTREPRENEURSHIP DEVELOPMENT	CSCO41	4
V	Extension Activity	NCC/NSS/YRC/YWF	C5EA41	1
IV	Common	COMPUTER FOR DIGITAL ERA	CCDE41	2



**Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks**

**A. Scheme for internal Assessment:**

Maximum marks for written test: **20 marks**

**3 internal tests**, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

**B. Scheme of External Examination**

**3 hrs.** examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA  $\geq 7.5^*$
- First Class : CGPA  $\geq 6.0$
- Second Class : CGPA  $\geq 5.0$  and  $< 6.0$
- Third Class : CGPA  $< 5.0$



## பொதுத்தமிழ்

பாடத்திட்டத்தின் நோக்கங்கள் ( Course Objectives) சங்க இலக்கியத்தின் சிறப்புகளை உணர வைத்தல்		
எதிர்பார்க்கும் படிப்பின் முடிவுகள் (Expected Course Outcomes)		
CO1	மாணவர் பன்மைத் தமிழரின் பண்பாட்டினை அறிந்து கொள்வர்	K <sub>1</sub> ,K <sub>4</sub> ,K <sub>6</sub>
CO2	வாழ்வியலுக்கான பொருள் இலக்கணத்தைக் கற்றுக் கொள்வர்	K <sub>2</sub> ,K <sub>5</sub>
CO3	இலக்கியங்கள் வாயிலாக வாழ்வியல் அறங்களைப் புரிந்து கொள்வர்.	K <sub>1</sub> ,K <sub>3</sub> ,K <sub>5</sub>
CO4.	வரலாற்றுப் பின்புலங்களை மையமாகக் கொண்டு நாடகங்கள் படைக்கும் உந்துதலைப் பெறுவர்.	K <sub>2</sub> ,K <sub>6</sub>
CO5	சங்க இலக்கியங்களின் வரலாற்றையும், தனிச்சிறப்புகளையும் அறிந்து கொள்வர்.	K <sub>2</sub> ,K <sub>5</sub>
K1 – நினைவில் கொள்ளுதல் (Remember) K2 – புரிந்து கொள்ளுதல் (understand) K3 – விண்ணப்பித்தல்(Apply) K4 – பகுத்தாய்தல் ( Analyze) K5 – மதிப்பிடு		

### அலகு:1 - செய்யுள்

நற்றிணை முதல் பட்டினப்பாலை வரை  
நியூ செஞ்சுரி புக் ஹவுஸ் (பி) லிட்., திருநெல்வேலி-1  
தொலைபேசி எண்: 0462 2323990

### அலகு:2 - இலக்கணம்

1. பொருள் இலக்கணம்
2. ஒரெழுத்து ஒருமொழிகள்
3. மரபுச் சொற்கள்
4. பிறமொழிச் சொற்களை நீக்கி எழுதுதல்

### அலகு:3 - உரைநடை

வாழ்வியல் அறம் - தொகுப்பாசிரியர் - முனைவர் ச.பொ.சீனிவாசன்  
நெஸ்லிங் புக்ஸ் பப்ளிஷிங் அன்ட் டிஸ்ட்ரிபிட்டர்ஸ் (பி) லிட்., சென்னை -50  
தொலைபேசி எண் : 044-26251968, 26258410, 48601884

### அலகு:4 - நாடகம்

ஆதி அத்தி - ஆசிரியர் - பெ.தூரன் - பதிப்பாசிரியர் - முனைவர் சொ.சேதுபதி  
நியூ செஞ்சுரி புக் ஹவுஸ் (பி) லிட்., சென்னை -50  
தொலைபேசி எண் : 044-26251968, 26258410, 48601884



**அலகு:5 - இலக்கிய வரலாறு**

1. எட்டுத்தொகை நூல்கள்
2. பத்துப்பாட்டு நூல்கள்
3. சங்க இலக்கியங்களின் சிறப்பியல்புகள்

**மேற் பார்வை நூல்கள்**

இலக்கணம் : புறப்பொருள் வெண்பாமாலை

இலக்கிய வரலாறு : ஆசிரியர் முனைவர் சி. பாலசுப்பிரமணியன்.

பாவை பப்ளிகேஷன்ஸ் 142இ ஜானி ஜான் கான் சாலை இராயப்பேட்டை

சென்னை – 14 தொலைபேசி எண் : 28482441

முனைவர் பெ. சுயம்பு

பாரதி பதிப்பகம் 113இ இராஜீவ் தெரு திசையன்விளை -57

தொலைபேசி எண் :04637 - 272096

மாணவர்களைக் களஆய்விற்கு அழைத்துச் செல்லலாம்

**Mapping with Programme Outcomes**

CO <sub>5</sub>	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	S	M	M	M
CO3	S	M	S	S	M
CO4	S	M	M	S	S
CO5	M	S	S	M	M

S- மிகையான (Strong) M- நடுநிலையான (Medium) L- குறைவான (Low)



## MALAYALAM

### UNIT – 1

#### മാധ്യമഭാഷ

മാധ്യമം - നിർവ്വചനം - ചരിത്രം - സാങ്കേതികവിദ്യ - വിവിധതരം  
മാധ്യമങ്ങളെ - സമൂഹം - സംസ്കാരം - സ്വാധീനം

#### FOR DETAILED STUDY

1. ഡോ. ടി. അനിതകുമാരി - മാധ്യമഭാഷ ഇന്ന്

### UNIT – 2

#### അച്ഛിദ്രമാധ്യമം

അച്ഛിദ്രിയുടെ ചരിത്രം - കരളേതലിലെ ആദ്യകാല പരവർത്തനങ്ങളെ -  
പരമാസികകളുടെ ആദ്യകാലം - പുതിയ കാലത്തെ അച്ഛിദ്ര രീതികളെ - ലിപി  
പരിഷ്കരണം - ഡിടിപി - തന്ത്ര ലിപികളെ

#### FOR DETAILED STUDY

2. ഡോ. എസ്.എസ്. ശ്രീകുമാർ - മലയാള ലിപി പരിഷ്കരണം വരുത്തിയ  
വിനകളെ

### UNIT – 3

#### ഭൃഗുശർവ്വമാധ്യമം

റേഡിയോ - ടെലിവിഷൻ - മട്ടുടിമീഡിയ - സിനിമ - പൊതു സ്വഭാവം -  
ഗുണഭാവങ്ങൾ

#### FOR DETAILED STUDY

3. ടെലിവിഷൻ പഠനങ്ങളെ - സി. എസ്. വെങ്കടശേഖരൻ  
ലേഖനം - ജനകീയതയും റിയാലിറ്റിഷോകളും

### UNIT – 4

#### സംബന്ധമാധ്യമം

ഇന്റർനെറ്റ് - ചരിത്രം - മലയാളത്തിലെ ബ്ലോഗുകൾ - സംബന്ധ  
സാന്നിദ്ധ്യം - സോഷ്യൽ മീഡിയ - സ്മാർട്ട് ഫോൺ ഉപയോഗം -  
ഗുണഭാവങ്ങൾ

#### FOR DETAILED STUDY

4. ഡോ. അച്ഛിദ്ര ശങ്കർ എസ്. നായർ - സംബന്ധ മലയാളം



**UNIT – 5****പരസ്യകല**

പരസ്യം - നിർവ്വചനം - സംസ്കാരം - സ്വാധീനം- വിവിധതരം പരസ്യങ്ങളെ - ആശയബോധനം

**FOR DETAILED STUDY**

5. പ്ലായോഗികപരിചയം നേടുന്നതിനാവശ്യമായ പ്ലവർത്തനങ്ങളെ നടത്തുക. പരസ്യം നിർമ്മിക്കുന്നതിനുള്ള വിഷയം നൽകുക.

**REFERENCE BOOKS**

പത്മലോകം - ഒരു സംഘം ലേഖകർ - കേരള ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്  
 ആ ലോകം മുതൽ ഇ-ലോകം വരെ - ഡോ. ജെ. വി. വിളനിലം  
 മാധ്യമങ്ങളും മലയാളസാഹിത്യവും - കേരള ഭാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട്  
 പത്മലോകം - കേരള പരസ് അക്കാദമി  
 മലയാളഭാഷയും ആഗോളവത്കരണവും - ഡോ. കെ. എസ്. പ്ലക്കാൾ, ഡോ. എസ്. എ. ഷാനവാസ് (പ്രകാശനവിഭാഗം, കേരള സർവ്വകലാശാല)  
 ഭാഷയും മാധ്യമവും - വി. കെ. നാരായണൻ  
 മാധ്യമഭാഷാ മാറ്റങ്ങളെ - കെ. കെ. ശ്രീരാജ്  
 ടലിവിഷൻ പഠനങ്ങളെ - സി. എസ്. വെങ്കിടശ്വരൻ  
 മാധ്യമങ്ങളും മലയാളസാഹിത്യവും - എം. വി. തോമസ്  
 ഇൻറർനെറ്റ് ഇൻഫർമേഷൻ വിപ്ലവവും - കെ. രവിന്ദ്രൻ, ഡോ. കെ. ഇബ്രാഹിം  
 ഇൻഫർമേഷൻ സയൻസ് - ഓമുഖം - ഡോ. ജി. ദേവരാജൻ  
 മലയാള സബ്ബർ സാഹിത്യം - ഡോ. മനോജ് ജെ. പാലക്കുടി  
 സബ്ബർ മലയാളം - സുനീത ടി. വി. (എഡി.)  
 മാറുന്ന ലോകം മാറുന്ന മാധ്യമലോകം - എൻ. പി. രാജനേദ്രൻ  
 Progress in Information Technology - Dr. G. Devarajan  
 The Mass Media and You - Desmond D' Abreo  
 Advertising - Dr. C. N. Santakki



## HINDI

### Objectives:

1. To acquire knowledge regarding fundamental concepts in Hindi grammar.
2. To acquire the ability to master translation skills
3. To develop writing skills for official documentation – Letter, Banking terminologies

### Course Outcomes:

C.O. No.	Upon the completion of this course, students will be able to	PSOs Addressed	Cognitive Level
CO 1	Understand the writing skills of novelist - Premchand	F,G	K1,K4
CO 2	Understand the basics of navras, vrith and alankars	B,D	K1,K2
CO 3	Understand the history of Hindi Literature – modern and medieval	A,C	K3,K5
CO 4	Apply and analyse administrative Hindi	A,C	K5
CO 5	Writing skills - Essay	B,C,D	K4,K5

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

### UNIT I

#### NOVEL

1. Nirmala

### UNIT II

#### POETICS

##### KavyaPradeep

1. Ras - Navras
2. Chand – Rola, Doha, Soratta
3. Alankar – Anupras, Upama, Roopak

### UNIT III

#### HISTORY OF HINDI LITERATURE

1. Reethikal – Visheshatha, Pramukh Kavi – Bihari Lal



2. Adhunik Kaal – Chaya Vaad – Pramukh Kavi
3. Gadya Sahithya – Bharadendu, Prem Chand

#### UNIT IV

##### ADMINISTRATIVE HINDI

#### UNIT V

##### ESSAY WRITING

(General Topics – Paryavaran Aur Pradooshan, Bhoomandalikaran Aur Hindi, Varthaman Yug Aur Technique, Nari Ki Desha Aur Disha, Desh Vikas Mein Yuva Peedi Ka Yogdaan)

##### Text book:

1. Nirmala – Premchand – Published by Gyan Bharathi Prakashan, Dariabad, Allahabad
2. Kavya Pradeep – Ram Bhaori Shukla – Published by Lok Bharathi Prakshan, Pehli Manzil, Darbari Building, Mahatma Gandhi Maarg, Allahabad
3. Hindi Sahithy ka Saral Ithihas – Viswanath Tripathi – Published by Orient Publication Private Limited, Himayath Nagar, Hyderabad

##### Books for Reference:

1. Hindi Vathayan – Dr. K M Chandra Mohan – Published by Viswavidyalay Prakashan, Varanasi
2. Essay Writing – General Topics

##### Mapping with POs

Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	S	S	S	S	S	S	S	M
CO 2	S	S	M	S	M	S	S	S
CO 3	S	S	S	S	S	S	M	S
CO 4	S	S	S	S	S	S	S	S
CO 5	S	S	M	S	S	S	L	S
CO 6	S	S	S	S	M	M	S	S

S – Strong, M – Medium, L – Low





## ENGLISH

### PROGRAMME OUTCOMES – PO

At the end of the course students will be able to

**PO1:** Imbibe moral, ethical, and cultural values through various forms of literature.

**PO 2:** Enable the learner to communicate effectively and appropriately in real life situation.

**PO3:** Able to think, speak, and write independently using grammatical forms and Vocabulary.

**PO4:** Improve their writing and reading fluency skills through extensive reading.

**PO5:** Develop their pronunciation by studying the sounds of language.

### PROGRAMME SPECIFIC OUTCOME: PSO

At the end of the course students will be able to:

**PSO1:** Provide the students with an ability to build and enrich their communication skills.

**PSO2:** Critically analyse and appreciate poetry, prose, fiction and play.

**PSO3:** Enhance sufficient practice in Vocabulary, Grammar, Comprehension.

**PSO4:** Study the Phonetic symbols for correct pronunciation.

**PSO5:** Spot language errors and correct them.

### GENERAL ENGLISH -- PROSE, POETRY, DRAMA, GRAMMAR, LANGUAGE STUDY& ORAL COMMUNICATION SKILLS

#### UNIT I - PROSE

1. Give us a Role Model – A.P.J.Abdul Kalam.
2. The Best Investment I have ever made – A.J. Cronin
3. Seven Good Habits – Robin Sharma
4. How much Land does a Man Need - Leo Tolstoy

#### UNIT II – POETRY

1. 1.Anxiety – A.K.Ramanujam
2. Incident on the French Camp – Robert Browning.
3. Stopping by the woods – Robert Frost
4. Still I raise – Maya Angelo

#### UNIT III - DRAMA - Select scenes from William Shakespeare

1. Antony and Cleopatra – Death Scene of Cleopatra – Act V, Scene II
2. Macbeth – Sleep Walking Scene – Act V, Scene I
3. King Lear – Heath, before a Hovel – Act III, Scene IV.



**UNIT IV – GRAMMAR**

1. Transformation of Sentences
2. Synthesis of Sentences
3. Spot the Error

**UNIT V – LANGUAGE STUDY AND ORAL COMMUNICATION**

1. Phonetics – Vowel sounds
2. Dialogue Writing
3. One word Substitution
4. Report writing.

**COURSE OUTCOMES:** At the end of the course students will be able to

Course Outcomes		Cognitive level
CO1	Use English accurately across the curriculum	K1, K2, K3
CO2	Attained enhanced vocabulary and improved language skills	K2, K3, K4

CO3	Analyse and interpret prescribed text	K2, K4
CO4	Conceptualize the Shakespearean drama in the prescribed text	K2, K4
CO5	Gain proficiency in LSRW skills	K1, K2, K3, K4, K6

K1- Remember, K2- Understand, K3- Apply ,K4- Analyse , K5- Evaluate,K6- Create

**MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES**

CO/ PO	PO1	PO2	PO3	PO4	PO5	POS1	POS2	POS3	POS4	POS5
CO1	S	M	S	S	S	S	M	S	M	S
CO2	M	S	M	M	M	M	M	M	S	M
CO3	M	S	M	S	M	S	M	S	M	S
CO4	S	M	S	M	M	S	S	M	S	M
CO5	M	M	M	S	M	S	S	M	S	M

S – Strongly correlated, M – Moderately Correlated, w- weakly correlated, No Correlation - 0

### E- LINKS

1. [https:// www.msuniversity.ac.in](https://www.msuniversity.ac.in)
2. <https://www.bdu.ac.in>
3. <https://www.scribd.com>
4. <https://www.goodreads.com>
5. <https://casenglishdepartment.wordpress.com>
6. <https://www.poetryfoundation.org>
7. <https://www.britannica.com>
8. <https://englishgrammar.org>



# **CORPORATE ACCOUNTING**

## **Objectives:**

1. To familiarize the students with the principles of Joint Stock Company Accounts.
2. To Prepare the Final Accounts according to Companies Act 2013.
3. To know how to value the Goodwill and Shares.
4. To know how to record the transaction in the books of transferee company as per AS 14

## **UNIT I**

Issue of shares: Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - Calls in arrears – Calls in advance - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

## **UNIT II**

Issue of debentures - Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures)

## **UNIT III**

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company as per schedule III of companies Act 2013 excluding managerial remuneration.

## **UNIT IV**

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value – Liquidation – Liquidator final statement of account only.

## **UNIT V**

Amalgamation, Absorption and Reconstruction – alteration of share capital - Internal reconstruction - Amalgamation, Absorption and External Reconstruction of joint stock companies as per Accounting Standard 14

## **BOOKS FOR STUDY**

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari



## QUANTITATIVE TECHNIQUES

### Objectives

- To provide basic knowledge of mathematical techniques as are applicable to business.
- To provide logical idea to find out practical solutions for the managerial problems.
- To provide the basic knowledge of statistical techniques as are applicable to business.
- To enable the students to apply statistical techniques for quantification of data in business.

### Unit I:

Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis

### Unit II:

Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method.

### Unit III:

Measures of Central Tendency – Mean – Median – Mode – Geometric Mean .Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness.

### Unit IV:

Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

### Unit V:

Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers - Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square.

### Text / Reference Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount



Publications, Palani.

3. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
4. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
5. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.
6. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
7. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
8. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

## **LOGISTIC MANAGEMENT**

### **Objectives**

1. To understand the role of logistic management in growth of business
2. To understand the functional areas in logistics

### **Unit I:**

Logistics - Meaning - Importance - Logistical Competency - Logistical Mission – Service - Total Cost - Logistical Renaissance - Technological Advancement - Regulatory Change – IT Revolution.

### **Unit II:**

Work of Logistics - Network design - information - Transportation and Inventory - Warehousing - material handling - packaging - integrated Logistics.

### **Unit III:**

Operating - Rapid response - minimum variance - minimum inventory - movement consideration - quality - Life cycle support - barriers to internal integration in organizational structure - measurement system

### **Unit IV:**

Information functionality and inventory functionality - principles of logistics information - Information Architecture - planning - operations - Logistics Information flow - application of new information technologies - electronic data interchange standards - inventory determining order point - lot size.

### **Unit V:**

Transportation infrastructure - transport functionality - principles - modal classification transportation formats - suppliers of transportation service - storage functionality principles - concept of strategic storage - developing warehouse resource - warehouse strategy.

### **Text Books**

1. Satish C. Ailawadi and Rakesh P. Singh, Logistics Management, PHI Learning Pvt. Ltd., New Delhi.
2. S. K. Bhattacharya, Logistics Management, S.Chand Publishing, New Delhi.



**Reference Books**

1. Agarwal D K, Textbook of Logistics And Supply Chain Management.
2. Donald J Bowersox, David J. Closs ,Logistical Management (Integrated supply chain Process), Tata McGraw-Hill Companies.
3. Donald J. Bowersox, David J. Closs, and M. Bixby Cooper, Supply chain Logistics Management, Tata McGraw-Hill Companies.
4. Prof. Martin Christopher, Logistics & Supply Chain Management.

**APPLICATION OF TALLY IN ACCOUNTING****Objective**

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts
5. The student will get an employment after learning the paper

**Unit I Introduction to Tally ERP 9.0 – Creating Company:**

Meaning of Computerized Accounting – Importance – Computerized Accounting Vs Manual Accounting, Introduction to Architecture of TALLY ERP 9.0 – Creation of company – Select Company – Alter – Edit – Delete Company – Role and Importance of Functional keys

**Unit II Ledger and Voucher Creation:**

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers – Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt voucher, Payment voucher

**Unit III Creation of Cost:**

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry – Budget control – Creation of budgets – Editing and Deleting budgets – Reports – Reconciliation of Financial Statements.

**Unit IV E-Accounting:**

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation

**Unit V Inventories:**

Introduction to Inventories – Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer and supply analysis – Stock Journal entries

**Text Book:**

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.



## LIST OF PRACTICAL

1. Creation of New Company
2. Alter, Delete and Shut of Existing Company
3. Creation of Accounting ledger and Voucher
4. Creation of Cost Centre and Category
5. Creation of Godown and Budgets
6. Final Accounts with adjustment
7. Trial Balance
8. Creation of Inventory ledger and Voucher
9. Creation of ledger and Voucher Bill of Material
10. Inventory Analysis (Stock Groupwise / Stock Itemwise / Invoicewise / Location wise)

## ECONOMICS FOR COMPETITIVE EXAMINATIONS – II

### Course Objectives:

This course will help the students

1. To acquire knowledge in Economics to compete in the competitive Examinations by understanding the concepts.
2. To identify the appropriate sources of data, perform basic demographic analysis using various techniques.
3. To analyse the causes and effects of inflation on the Indian economy.
4. To explain the practices of both monetary and fiscal policy and their impact on economic activity by using a combination of monetary and fiscal policy.
5. To focus on the policy issues raised by the development and functioning of international organizations.

### Unit I: Globalization and New Economic Policy

Globalization – Features – Components –Advantages and Disadvantages of Globalization. New Economic Policy 1991- Objectives. (06L)

### Unit II: Population Census

History of Indian Census - MPI, HDI, PQLI, GEM, GDI, TAI, Green index (concept only). Poverty: Definitions – Causes – Types - Measurement - Poverty Eradication Programmes: NRLM-NULM. (06L)

### Unit III: Inflation

Meaning – Types – WPI – CPI – Causes – Remedial measures. (06L)

### Unit IV: Monetary Policy and Fiscal Policy

Monetary Policy: Meaning - Objectives - Instruments.

Fiscal Policy: Meaning - Objectives - Instruments - VAT - FRBM – GST (Meaning only).





## **Unit V: Foreign Trade and Organisation**

Concept of Balance of Payment – Exchange Rate – FERA – FEMA.

International Organizations (Meaning and Objectives only): IMF – UNCTAD – ADB – OPEC – EEU - SAARC. (06L)

### **References:**

1. Dutt, G. and A. Mahajan, Indian Economy, S. Chand Publishing, New Delhi, 2016.
2. Economic Survey (Various issues), Ministry of Finance, GoI.
3. Government of India (various issues), Economic Survey of India, Economic Division, Ministry of Finance, Government of India, New Delhi.
4. Gupta, K.R., & Gupta, J.R., Indian Economy, Atlantic Publishers, New Delhi, 2008.
5. Puri, V.K., & Misra, S.K., Indian Economy: Its Development Experience, Himalaya Publishing House, New Delhi, 2015.
6. Sankaran, S., Indian Economy, Margham Publications, Chennai, 2002.
7. Statistics and Abstract (various issues), Ministry of Statistics and Programme Implementation, Government of India, New Delhi.



## அறிமுகத்தமிழ்

**அலகு- 1 : செய்யுள் பகுதி**

1. கடவுள் வாழ்த்து
2. கல்வி:
3. அறம்
4. ஆத்திசூடி
5. ஓடி விளையாடு பாப்பா
6. பசுவும் கன்றும் பாடல்

**குறிப்பு:- மனப்பாடப்பகுதி**

1. கடவுள் வாழ்த்து
2. கல்வி
3. அறம்
4. ஆத்திசூடி

**அலகு-2: கதை வாசித்து கதை சொல்லல்**

1. பணிமிருந்தும் பட்டினி
2. அறிவால் வெல்லுவேன்

**அலகு-3 : பொதுக்கட்டுரை**

1. ஒன்றுபட்டால் உண்டு வாழ்வு
2. வாய்மையே வெல்லும்

**அலகு -4 : சொற்பொருள் அறிதல்**

**அலகு- 5: மொழித்திறன் பயிற்சி**



# ENTREPRENEURIAL DEVELOPMENT

## Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities?
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.

## Unit I: Entrepreneurship

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation – Entrepreneurial Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

## Unit II: Developing successful Business ideas:

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling – Benefits of Business Modelling - Business Models to Business Plans.

## Unit III: Start-Up

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping – Ownership Structures.

## Unit IV: Support

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small - Scale Enterprises.

## Unit V: Development

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements-Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

## Text Books:

1. Khanka. S.S., Entrepreneurial Development, S. Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar, Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.



# COMPUTERS FOR DIGITAL ERA

## Objectives:

1. To create the awareness about the digital India among the student community.
2. To make the student to understand the role of computer in the day to day living.
3. To create the awareness about the e-learning and security issues.

## Unit I

### FUNDAMENTALS OF COMPUTERS

The role of computers in the modern society – Types of Computers and their specifications – Server – Desk Top Computers - Lap Top – Tablet – Smart Phones - Block diagram of Digital Computer –Working Principle of Computer, I/O Devices – Central Processing Unit – Types of Memory - Display – Port – UPS – Setting up and Maintenance of Computer.

## Unit II

### TYPES OF SOFTWARE AND OFFICE AUTOMATION

Types of Software with examples – System Software – Application Software – Utility Software - Operating System – Basics on Windows – Introduction to Android –Application Software - Free Open source software – Database and its applications – Office Automation Software – applications of Microsoft Word – Microsoft Power Point – Microsoft Excel.

## Unit III

### INTERNET AND MOBILE APPLICATIONS

Introduction to computer networks – LAN – WAN – MAN – Wired and wireless network – Wi Fi Networks - Network Devices – Modem – Switch – Router – Broad Band – Leased Lines- Internet – WWW – URL- Browser – e-mail – SMS – MMS - Client Server Computing - Cloud – Public and Private cloud – Mobile Applications.

## Unit IV

### E – GOVERNANCE IN INDIA

E-Governance initiative by the Government – Digital India Platform – Agencies enabling Digital India - Electronic Payment and Receipt – Digital Locker – e-district service – electronic signature service – Digital AIIMS – India BPO Scheme – Integrated Nutrient Management – GIS – Mobile Seva App Store- GARV- Grameen Vidutikaran



**Unit V****E – LEARNING AND MOOC**

E – Learning – Digital Library – E- Journals – Introduction to MOOC – Edex – Course era etc - SWAYAM – NPTEL – Cyber Security – Virus – Malware – Network Security - Hacking – Big Data – Data Analytics – Social Networks – Social Media Analytics- Introduction to IT Act.

➤ **10 Hours Practical Sessions are to be allotted for Computer & Mobile Applications**

**Suggested List of Exercises:**

1. Setting up of computers – Connecting I/O device, UPS, CPU, Printers, Mouse, Key Boards, Pen Drives, etc. (Mandatory)
2. Minor fault findings.
3. Preparing a word Document and saving, copying files, deleting files, renaming files, etc. (Mandatory)
4. Preparing slides – Animation – Slide Transition – Back Ground Changing – Word Art , etc. (Mandatory)
5. Preparing Mark Sheet with Excel - Calculating First Class, second class, etc. (Mandatory)
6. Browsing – Searching for documents – e-mail id creation - Useful mobile apps – downloading. (Mandatory)
7. Data/Wi-Fi Connectivity and Exchanging of Data.
8. Electronic Payment – Online Application Processing
9. Browsing for NPTEL/ SWAYAM Courses
10. Browsing the useful e-learning sites

**Learning Outcomes:**

At the end of the course the students will be able to:

1. apply the computing technology in their day to day life
2. create awareness regarding digital India initiatives to their surroundings
3. identify the areas where he can extend the digital computing for their benefits.

**Text Book:**

1. E- Materials of Manonmaniam Sundaranar University on “Computer for Digital Era”, <http://msuniv.ac.in>

**References:**

1. Andrew S. Tanenbaum, Computer Networks, 4th Edition, Eastern Economy



- Edition, PHI Private Ltd, New Delhi, 2003.
2. Gautam Shroff, Enterprise Cloud Computing, Technology, Architecture, Applications, Cambridge University Press, First Edition, 2010.
  3. Reza B'Far, Mobile Computing Principles, Cambridge University Press, First Edition, 2005.
  4. Charles P Pfleeger, Shari Lawrence Pfleeger, Security in Computing, I Edition, Pearson Education, 2003.
  5. <https://swayam.gov.in>
  6. <http://www.digitalindia.gov.in/content/social-media-analytics>

Scheme of Examination	
Internal – 25 Marks	External – 75 Marks
Internal Break Up - 15 for Continuous Assessment Test (CAT) + 5 for Assignment + 5 for Seminar. 3 CATs ( Two tests on Theory and one on Practical )are to be conducted	

